

United States District Court

FILED

NORTHERN

DISTRICT OF

CALIFORNIA

JAN - 6 2004

UNITED STATES OF AMERICA
V.

CRIMINAL COMPLAINT

CHRISTINE MELE FELISE
449 Hale Avenue
Oakland, CA 94603

4-04-0007 WDB
CASE NUMBER:

RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND

(Name and Address of Defendant)

I, the undersigned complainant being duly sworn state the following is true and correct to the best of my knowledge and belief. On or about March 2003 and January 6, 2004 in Alameda county, in the Northern District of California

CHRISTINE MELE FELISE,

defendant did, knowingly and falsely assumed and pretended to be an officer and employee of the United States acting under the authority of the Internal Revenue Service, and did knowingly act as such by advising a certain taxpayer that she was an auditor with the IRS and could assist this taxpayer with an IRS audit and in such pretended character knowingly obtained approximately \$9,300.00 from the taxpayer,

in violation of Title 18 United States Code, Section(s) 912.

I further state that I am a(n) Special Agent, TIGTA and that this complaint is based on the following facts:
Official Title

SEE ATTACHED AFFIDAVIT PREPARED BY JULIE M. PARODI, which is incorporated by reference herein.

PENALTIES: Maximum Penalties: Three (3) years imprisonment and a \$250,000 fine, and three (3) year term of supervised release, Restitution, and Special Assessment of not less than \$100.

PROCESS: ISSUE ARREST WARRANT (NO BAIL)

APPROVED AS TO FORM:

Charles B. Bue 1/6/04
ASSISTANT UNITED STATES ATTORNEY

Continued on the attached sheet and made a part hereof: ☒ Yes ☐ No

Julie M. Parodi
Signature of Complainant

Sworn to before me and subscribed in my presence,

1/6/04
Date

at Oakland, California
City and State

Wayne D. Brazil, Magistrate Judge
Name & Title of Judicial Officer

Wayne D. Brazil
Signature of Judicial Officer

ATTACHMENT A
AFFIDAVIT OF SPECIAL AGENT JULIE M. PARODI
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

I, Julie M. Parodi, being duly sworn, upon my oath state as follows:

1. I am a Special Agent with the Treasury Inspector General for Tax Administration (TIGTA), and that I have been a Criminal Investigator since 1988. In that capacity, I have personally investigated or assisted in hundreds of investigations of various types of crimes including impersonation of government employees and bank fraud.
2. This affidavit is in support of a criminal complaint and arrest warrant charging Christine Mele FELISE, Social Security Number 565-35-7620, Date of Birth December 30, 1958, with impersonation of an Internal Revenue Service (IRS) employee, in violation of Title 18 United States Code, Section 912, Impersonation of a government official. The following information is based upon my investigation as well as information received from other IRS and law enforcement officials.
3. On or about December 29, 2003, I received a telephone call from Jennifer MITCHELL who told me that on or about July 4, 2003, Christine Mele FELISE told her that FELISE was an Internal Revenue Service (IRS) employee and was assisting MITCHELL with her IRS audit for tax year 2000.

4. MITCHELL told me that on or about March of 2003, she received an audit notice from the IRS. The notice stated that MITCHELL would be audited for her 2000 Form 1040, Individual Income Tax Return. According to the notice, MITCHELL was to appear at the Stockton, California IRS office for her audit on April 22, 2003. MITCHELL did not show for her audit appointment on the scheduled date. Subsequent to that date, MITCHELL contacted the Stockton, California, IRS office and was told that they would not accept her records as the audit was closed. MITCHELL told me that on or about July 4, 2003, during a family gathering, she was introduced to FELISE by SHEILA MORGAN, MITCHELL's fiancé's brother's wife. During the conversation, MITCHELL mentioned her IRS problem to FELISE and FELISE told her that she was an IRS employee and could assist her with her audit. According to MITCHELL, she provided FELISE with copies of her receipts and paperwork for the audit. MITCHELL told me that FELISE had MITCHELL's audit reassigned to her. FELISE advised her that MITCHELL's tax case was in tax court in Fresno, California and that the IRS had assessed MITCHELL \$16,762.00 in income tax to cover both the Federal and State of California tax liabilities.
5. MITCHELL told me that on or about September 20, 2003, FELISE asked her for \$9,000 for payment towards the tax liability. On September 20, 2003, MITCHELL withdrew \$5,000.00 in cash from her bank account at World Savings Bank and gave the cash to FELISE, as payment towards the tax liability. MITCHELL told me that she wrote FELISE check number 2268, dated

September 24, 2003, in the amount of \$4,000.00, from her World Savings Bank account, as payment for the remainder of her IRS tax liability.

6. I personally reviewed a copy of MITCHELL's World Savings Bank statement, dated October 19, 2003, which showed a cash withdrawal from MITCHELL's account on September 20, 2003, in the amount of \$5,000.00. I also reviewed the original cancelled check, #2268, drawn from the account of MITCHELL at World Savings Bank. The check was made payable to "Christine Felise," in the amount of \$4,000.00 and the memo section of the check stated "Taxes." The reverse side of the check had the name "Christine Felise" handwritten and "CAID: N661883 xp:12/30/07" printed underneath the signature.
7. I personally reviewed California Department of Motor Vehicle (CDMV) computerized records and identified California Driver License number N6661883 as belonging to CHRISTINE MELE FELISE.
8. MITCHELL told me that on or about November 3, 2003, FELISE contacted her again to ask for more money as payment towards MITCHELL's tax liability. Based on that request, MITCHELL paid FELISE an additional \$300 in cash.
9. On December 29, 2003, Special Agent Matthew LAMPO and I were at MITCHELL's place of business, located at 16384 East 14th Street, San Leandro, California, for the purpose of conducting a consensual electronically recorded and monitored telephone call to FELISE from MITCHELL, to obtain evidence of

FELISE's alleged impersonation of an IRS employee. Prior to the call being placed, FELISE arrived at the business and had a conversation with MITCHELL. Special Agent LAMPO and I were in a position to overhear their conversation. We personally heard FELISE ask MITCHELL for an additional \$4,200.00 as payment for FELISE's tax liability. We also overheard FELISE tell MITCHELL that she was an IRS employee and that she had been employed by the IRS for the past eighteen years. I personally heard FELISE tell MITCHELL that MITCHELL's State and Federal audits were combined and that MITCHELL owed a total of \$16,762.00 in combined tax liabilities. I heard FELISE confirm that she had already received \$9,300.00 from MITCHELL as payment for the tax liability. I also heard FELISE tell MITCHELL that she would provide MITCHELL with a receipt showing her that the \$9,300.00 previously paid by her was for MITCHELL's IRS tax liability.

10. On December 29, 2003, subsequent to the conversation between FELISE and MITCHELL, at MITCHELL's place of business, MITCHELL made a consensual electronically recorded and monitored telephone call to FELISE. During the call, FELISE indicated that she was an IRS Auditor, that the IRS pays her salary, and that the \$9,300.00 that MITCHELL paid to her went towards MITCHELL's IRS tax liability. During the telephone call FELISE told MITCHELL that FELISE borrowed \$4,200.00 to pay the remaining tax liability on MITCHELL's behalf. Although FELISE indicated that the remaining liability was more than \$4,200.00, she only wanted MITCHELL to pay her \$4,200.00 and the remainder was her "Merry Christmas."

11. I personally reviewed IRS W-2 records located on the IRS Integrated Data Retrieval System (IDRS) computer database and the Treasury Integrated Management Information System (TIMIS) database for former and current IRS employee listings for Christine Mele^{FELISE} which showed no information to indicate that a Christine Mele FELISE is or has ever been employed by the IRS.
12. I personally reviewed the IRS administrative audit file for Jennifer MITCHELL for tax year 2000. The file revealed that MITCHELL was sent an audit notice in March of 2003. MITCHELL did not show up for a scheduled audit appointment and the audit was closed. A tax assessment of \$14,592.00 is pending for that tax year, however the liability has not yet posted to her tax account. A review of MITCHELL's tax accounts at the IRS did not identify any payments made to any of her tax accounts during the year 2003.
13. On December 30, 2003, I received a telephone call from SHEILA MORGAN who told me that she was referred to me by MITCHELL. MORGAN also told me that FELISE told her that she was an IRS employee and that FELISE could get MORGAN a job at the IRS doing data entry.
14. On December 30, 2003, I personally met with MORGAN and showed her a copy of a California Department of Motor Vehicle photograph of FELISE and she identified the photograph as the person that she knows as Christine "Tina" FELISE.

15. MORGAN told me that on or about June of 2003, FELISE told her that she worked in the downtown Oakland, California, IRS office along with another IRS employee who FELISE identified as ROBIN WILLIAMS. According to MORGAN, FELISE offered MORGAN a part-time job working for WILLIAMS doing data entry from MORGAN's home and that FELISE would pay her at a rate of \$18.00 in cash until a full time job opened at the IRS office in September of 2003. According to MORGAN, FELISE told her that the IRS would provide her with a computer and desk at her home to do the IRS work.
16. MORGAN told me that she never met WILLIAMS, but spoke to a woman who identified herself as WILLIAMS on the telephone on at least two occasions in July of 2003. During one of those telephone calls, WILLIAMS told MORGAN that she also worked at the IRS with FELISE and that MORGAN would be paid \$18.00 per hour for her IRS job.
17. MORGAN told me that FELISE produced an employment contract to her in July of 2003, as proof that MORGAN was employed with the IRS. MORGAN also told me that FELISE filled out the employment contract in her presence.
18. I personally reviewed the employment contract provided to me by MORGAN. The employment application stated that ROBIN WILLIAMS of "Internal Revenue" was hiring MORGAN for the position of "data entry at Oakland."

19. MORGAN told me that she received approximately \$100-200.00 per week in cash on two or three occasions from FELISE as payment for MORGAN's IRS job.
20. MORGAN told me that on or about August 18, 2003, FELISE presented her with a letter that she purported was from the IRS which she claimed was proof to MORGAN that the IRS would pay "one million five hundred of whatever houses you have chosen under \$501,000.00" for relocation expenses for MORGAN and FELISE to relocate their IRS jobs to the State of Nevada. I reviewed the letter, dated August 18, 2003, and found that the letter contained a signature "BOB COLDWATER (Pres.)"
21. I personally reviewed the Treasury Integrated Management Information System (TIMIS) database for former and current IRS employee listings for IRS employment records, which showed no information to indicate that a SHEILA MORGAN, ROBIN WILLIAMS, or BOB COLDWATER is or has ever been employed by the IRS.
22. MORGAN told me that on or about June 23, 2003, FELISE asked to borrow \$4,000.00 from her as a personal loan with the understanding that FELISE would pay her back \$5,000.00, which included interest, by August 15, 2003.
23. MORGAN told me that she loaned FELISE the money by providing FELISE the following checks, from her personal account at Washington Mutual Bank: check number 4007, dated June 23, 2003, in the amount of \$1,000.00; check number

4030, dated July 10, 2003, in the amount of \$300.00; check number 4040, dated July 15, 2003, in the amount of \$2000.00; and check number 4041, dated July 21, 2003, in the amount of \$450.

24. I personally reviewed the original cancelled checks numbered 4007, 4030, 4040, and 4041 provided by MORGAN from her Washington Mutual Bank account which showed that the above four checks, totaling \$3,700.00 were made payable to "Christine Felise" and cashed at Washington Mutual Bank in Oakland, CA.
25. MORGAN told me that on August 15, 2003, FELISE wrote out check # 0165 drawn on a Washington Mutual Bank account # 387-398740, dated August 14, 2003, in the amount of \$5,000.00, in her presence as repayment for the personal loan that MORGAN made to FELISE. According to MORGAN, FELISE asked her to hold the check until August 19, 2003, before depositing the check, as the funds would not be available until that time.
26. MORGAN told me that on August 19, 2003, she deposited check #0165 into her own account at Washington Mutual Bank and wrote personal checks against that check. Subsequently, MORGAN received a notice from her bank that the check that FELISE had given to her was returned by the bank and stamped "no account/unable to locate."
27. MORGAN told me that on or about August 28, 2003, she confronted FELISE about the bad check and FELISE gave her check #381 drawn on Union Bank of

California, account #1391073002, dated August 28, 2003, in the amount of \$2,500.00 as partial payment for the personal loan. MORGAN told me that she deposited the check into her account at Washington Mutual Bank. MORGAN also told me that that this check was returned and the check was stamped "account closed/unable to locate."

28. MORGAN told me that on August 29, 2003, FELISE provided her with yet another check, #383, drawn on Union Bank of California account #1391073002 dated August 29, 2003, in the amount of \$5,000.00 as payment for the personal loan. MORGAN told me that she deposited the check into her account at Washington Mutual Bank. MORGAN told me that this check was returned and this check was stamped "account closed/unable to locate."
29. MORGAN told me that because the three checks that FELISE gave to her were returned from her bank as "account closed/unable to locate," Washington Mutual Bank closed MORGAN's bank account. MORGAN also told me that the bad checks resulted in Washington Mutual Bank sustaining^{ing} a \$1,027.65 loss. She is required to pay that loss back to Washington Mutual Bank.
30. I personally reviewed an automated record check conducted through the National Law Enforcement Telecommunications System and the California Law Enforcement Telecommunications System (CLETS) identified an outstanding warrant for arrest for FELISE dated March 16, 2000, out of Reno, Nevada Police Department for Fraud-Insufficient Funds.

31. Based on the forgoing, there is probable cause to believe that the subject,
Christine Mele FELISE impersonated an IRS Auditor, in violation of Title 18
United States Code, Section 912, Impersonation of a government official.



Julie M. Parodi
Special Agent
Treasury Inspector General
For Tax Administration

Sworn to before me and subscribed in my presence,

Jan. 6, 2004 at Oakland, California.
Date 2, 1



United States Magistrate Judge